

**AMENDMENTS TO THE CLAIMS:**

1. (Currently Amended) A rear impact absorption system for a motor vehicle, said system comprising:

a rear body assembly including at least one longitudinally extending rear rail including first and second portions having first and second respective heights relative to a generally horizontal plane, said first height being greater than said second height; and

a neutralizing member operatively connectable to said rear rail to bridge said first and second heights of said rear rail so as to minimize the effect of a moment arm created by said first and second heights during a rear impact, said neutralizing member further includes first and second sections each respectively including a pair of laterally extending wings disposed generally transverse to said respective first and second sections, each of said wings face an inner surface of said neutralizing member, said second section includes a pair of laterally disposed flanges having said laterally extending wings extending therefrom, and said first section is connected to said second section and disposed generally transverse to said second section at said connection so as to provide a predetermined distribution of impact energy during a rear impact.

2. (Currently Amended) A system according to claim 1, wherein said ~~neutralizing member comprising: first and second sections each including a pair of laterally extending wings are disposed generally orthogonal to said respective first and second sections, each of said wings facing an inner surface of said neutralizing member, said first section being connected to said second section and being~~ is disposed generally orthogonal to said second section at said connection ~~so as to provide a predetermined distribution of impact energy during a rear impact.~~

3. (Canceled)

4. (Currently Amended) A system according to claim 3 1, said second section including a curved convex member generally centrally disposed along a longitudinal first length of said second section and a curved concave channel generally centrally disposed along a longitudinal second length of said second section, said combined first and second lengths being less than a

total length of said second section, said convex member and said concave channel providing a predetermined distribution of impact energy during a rear impact.

5. (Original) A system according to claim 4, said curved convex member merging with said curved concave channel.

6. (Canceled)

7. (Original) A system according to claim 1, said neutralizing member being made of at least one of aluminum and steel.

8. (Currently Amended) A neutralizing member operatively connectable to a rear body assembly of a motor vehicle so as to minimize the effect of a moment arm created by first and second heights of respective first and second portions of a rear rail during a rear impact, said neutralizing member comprising:

first and second sections each including a pair of laterally extending wings disposed generally transverse to said respective first and second sections, each of said wings facing an inner surface of said neutralizing member, said first section being connected to said second section and being disposed generally transverse to said second section at said connection so as to provide a predetermined distribution of impact energy during a rear impact, said second section includes a pair of laterally disposed flanges having said laterally extending wings extending therefrom.

9. (Original) A neutralizing member according to claim 8, said first section being disposed generally orthogonal to said second section at said connection and said laterally extending wings being disposed generally orthogonal to said respective first and second sections.

10. (Original) A neutralizing member according to claim 8, said second section including a curved convex member generally centrally disposed along a longitudinal first length of said second section and a curved concave channel generally centrally disposed along a longitudinal

second length of said second section, said combined first and second lengths being less than a total length of said second section, said convex member and said concave channel providing a predetermined distribution of impact energy during a rear impact.

11. (Original) A neutralizing member according to claim 10, said curved convex member merging with said curved concave channel.

12. (Canceled)

13. (Original) A neutralizing member according to claim 8, said neutralizing member being made of at least one of aluminum and steel.

14. (Currently Amended) A method for minimizing the effect of a moment arm created by first and second heights of first and second portions of a rear rail during a rear impact on a motor vehicle, said method comprising the steps of:

providing a neutralizing member connectable to the rear rail to bridge the first and second heights of the rear rail, said neutralizing member including first and second sections each including a pair of laterally extending wings disposed generally transverse to said respective first and second sections, each of said wings facing an inner surface of said neutralizing member, said first section being connected to said second section and being disposed generally transverse to said second section at said connection so as to provide a predetermined distribution of impact energy during a rear impact, said second section includes a pair of laterally disposed flanges having said laterally extending wings extending therefrom; and  
installing said neutralizing member into the rear rail.

15. (Original) A method according to claim 14, further comprising the steps of:  
providing said first section generally orthogonal relative to said second section at said connection; and  
providing said laterally extending wings generally orthogonal relative to said respective first and second sections.

16. (Original) A method according to claim 14, further comprising the steps of:  
providing a curved convex member generally centrally along a longitudinal first length of said second section; and  
providing a curved concave channel generally centrally along a longitudinal second length of said second section,  
wherein said combined first and second lengths being less than a total length of said second section, said convex member and said concave channel providing a predetermined distribution of impact energy during a rear impact.

17. (Original) A method according to claim 16, said curved convex member merging with said curved concave channel.

18. (Canceled)

19. (Original) A method according to claim 14, said neutralizing member being made of at least one of aluminum and steel.